

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In Re: W.R. GRACE & CO., et al., Debtors.	§ § § § § §	Chapter 11 Jointly Administered Case No. 01-01139 (JKF)
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**FEE AUDITOR'S FINAL REPORT REGARDING
FEE APPLICATION OF LEGAL ANALYSIS SYSTEMS, INC.
FOR THE TWENTY-EIGHTH INTERIM PERIOD**

This is the final report of Warren H. Smith & Associates, P.C., acting in its capacity as fee auditor in the above-captioned bankruptcy proceedings, regarding the Twenty-Eighth Interim Fee Application of Legal Analysis Systems, Inc. (the "Application").

BACKGROUND

1. Legal Analysis Systems, Inc. ("LAS"), was retained as asbestos-related bodily injury consultant to the Official Committee of Asbestos Personal Injury Claimants. LAS seeks approval of fees totaling \$837,579.00 and expenses totaling \$9,602.82 for its services from January 1, 2008 through March 31, 2008 (the "Application Period").

2. In conducting this audit and reaching the conclusions and recommendations contained herein, we reviewed in detail the Application in its entirety, including each of the time and expense entries included in the exhibits to the Application, for compliance with 11 U.S.C. § 330, Local Rule 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware, Amended Effective February 1, 2008, and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330,

Issued January 30, 1996 (the "Guidelines"), as well as for consistency with precedent established in the United States Bankruptcy Court for the District of Delaware, the United States District Court for the District of Delaware, and the Third Circuit Court of Appeals. We served an initial report on LAS, and received a response from LAS, portions of which response are quoted herein.

DISCUSSION

3. In our initial report, we noted the following hotel charge for which more information was needed:

March 5-6, Thousand Oaks - New York

Hotel	755.00
Hotel Taxes	104.48

In response to our inquiry, LAS advised as follows:

The stay in question was for one night at the Four Seasons in NY. We know this is over the allowed limit, and we're not looking for reimbursement beyond what is normally allowed.

We appreciate LAS' response, and note that the Four Seasons is classified as a five-star, luxury hotel on the Travelocity website,¹ as well as the hotel's official website. We have, therefore, evaluated the reasonableness of the charge based upon a trigger rate for New York of \$450 per night, exclusive of taxes, and we recommend a reduction of \$305.00 in expenses.

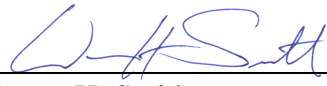
CONCLUSION

4. Thus, we recommend approval of \$837,579.00 in fees and \$9,297.82 in expenses (\$9,602.82 minus \$305.00) for LAS' services for the Application Period.

¹Our usual source for hotel ratings, the Expedia website, did not list the Four Seasons in New York.

Respectfully submitted,

WARREN H. SMITH & ASSOCIATES, P.C.

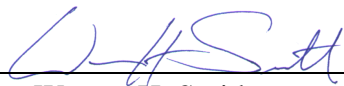
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FEE AUDITOR

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of the foregoing document has been served by First Class United States mail to the attached service list on this 9th day of September, 2008.


Warren H. Smith

SERVICE LIST

Notice Parties

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